

Department of Finance		Fund: 0919a PAGE 1 Renumbered From:
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		
<u>Legal Title</u> Birth Defects Research Fund		
<u>Legal Citation/Authority</u> Chapter 398, Statutes of 1999 Revenue and Taxation Code section 18862		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Nongovernmental/Trust and Agency Funds – Non-Federal	
<u>Purpose</u> Reimburse all costs incurred by the Franchise Tax Board, the State Controller’s Office, and the Department of Health Services for allocation to the birth defects monitoring program. Funds will be allocated per Health and Safety Code section 103855 and may not be used for the Department of Health Services administrative costs.		
<u>Administering Agency/Organization Code</u> Department of Health Services/Org 4260		
<u>Major Revenue Source</u> Tax Return voluntary contributions in excess of tax liability.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code section 16346, absent language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.		
<u>Appropriation Authority</u> Upon appropriation by the legislature.		
<u>State Appropriations Limit</u> Always Excluded —Revenues in this fund are not proceeds of taxes and even after transfer will never become proceeds of taxes because the major revenue source is derived from a Trust and Agency Fund. (Non-Federal)		
<u>Comments/Historical Information</u> This fund will remain in effect only until January 1 of the fifth taxable year following the first appearance of the fund on the tax return or January 1, 2007, whichever occurs first. This fund was originally classified as Governmental/Other Governmental Cost Funds. Revenue and Tax Code section 18865 abolished this fund effective January 1, 2007.		